



తెలంగాణ రాజ పత్రము
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HYDERABAD, TUESDAY, MAY 1, 2018.

NOTIFICATIONS BY GOVERNMENT

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REVENUE DEPARTMENT

(CT-II)

EXTENSION OF DUE DATE FOR FILING OF APPLICATION FOR REFUND UNDER SECTION 55 BY NOTIFIED AGENCIES.

[G.O.Ms. No. 87, Revenue (CT-II), 1st May, 2018.]

Whereas, as per Section 55 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), (hereafter in this notification referred to as the said Act), the Government may, on the recommendations of the Council, by notification, specify any specialized agency of the United Nations Organization or any Multilateral Financial Institution and Organization notified under the United Nations (Privileges and Immunities) Act, 1947 (46 of 1947), Consulate or Embassy of foreign countries and any other person or class of persons as may be specified in this behalf (hereafter in this notification referred to as the specified persons), who shall, subject to such conditions and restrictions as may be prescribed, be entitled to claim a refund of taxes paid on the notified supplies of goods or services or both received by them;

And whereas, the State Government has laid down the conditions and restrictions for claiming of refund of taxes under Section 55 of the said Act vide the Telangana Goods and Services Tax Rules, 2017, issued in G.O.Ms.No.121, Revenue (CT-II) Department, Dt. 30-06-2017 published in the Gazette of Telangana, Extraordinary, Part-I No. 23-C, Dt. 30-06-2017 and last amended vide orders issued in G.O.Ms.No.67, Revenue (CT-II) Department, Dt. 31-03-2018.

And whereas, as per sub-section (2) of Section 54 of the said Act, the specified persons, as notified under Section 55 of the said Act, are entitled to a refund of tax paid by them on inward supplies of goods or services or both, may make an application for such refund, in such form and manner as may be prescribed, before the expiry of six months from the last day of the quarter in which such supply was received;

And whereas, the facility for filing the claim of refunds under Section 55 of the said Act has been made available on the common portal recently;

Now, therefore, in exercise of the powers conferred by Section 148 of the said Act, the State Government, on the recommendations of the Council, hereby notifies the specified persons as the class of persons who shall make

an application for refund of tax paid by it on inward supplies of goods or services or both, to the jurisdictional tax authority, in such form and manner as specified, before the expiry of eighteen months from the last date of the quarter in which such supply was received.

**FURNISHING DETAILS OF OUTWARD SUPPLY OF GOODS OR SERVICES OR BOTH IN FORM
GST - 1 - FIXATION OF TIME LIMIT.**

[G.O.Ms. No. 89, Revenue (CT-II), 1st May, 2018.]

In exercise of the powers conferred by Section 148 of the Telangana Goods and Services Tax Act, 2017 (Act No.23 of 2017), the State Government, on the recommendations of the Council, hereby notifies the registered persons having aggregate turnover of up to 1.5 crore rupees in the preceding financial year or the current financial year, as the class of registered persons who shall follow the special procedure as mentioned below for furnishing the details of outward supply of goods or services or both.

The said persons may furnish the details of outward supply of goods or services or both in **FORM GST-1**, effected during the quarter April to June, 2018, till the 31st day of July, 2018.

The special procedure or extension of the time limit for furnishing the details or return, as the case may be, under sub-section (2) of section 38 and sub-section (1) of Section 39 of the Act, for the months April to June, 2018, shall be, subsequently, notified in the Official Gazette.

This Notification shall deemed to have come into force with effect from the day of 28th March, 2018.

SOMESH KUMAR,
Principal Secretary to Government.

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